

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

ISABEL RUBINAS, and IJR CORP.,

Plaintiffs,

Case No. 1:21-cv-00096

Hon. Edmond E. Chang

v.

**NICOLAS MADUROS, DIRECTOR,
CALIFORNIA DEPARTMENT OF
TAX & FEE ADMINISTRATION ,**

Defendant.

DECLARATION OF MICHAEL SAPOZNIKOW

I, Michael Sapoznikow, am competent to state, and declare the following based on my own personal knowledge:

1. I am a deputy attorney general in the Office of the Attorney General, California Department of Justice, and an attorney of record for defendant Nicolas Maduros, Director of the California Department of Tax and Fee Administration (Department) in the above-captioned action. My petition to join the General Bar of this Court was recently approved, though I have not yet received my ECF credentials.

2. Exhibit 1 is a true and correct copy of the Corporation File Detail Report for plaintiff IJR, Corp., which is available by searching for IJR on the Illinois Secretary of State website at <https://apps.ilsos.gov/corporatellc/CorporateLlcController>.

3. In addition to this case, I represent Director Maduros in *Online Merchants Guild v. Maduros*, No. 20-1952 (E.D. Cal. filed Sept. 20, 2020). Aaron K. Block and Paul S. Rafelson,

who represent plaintiffs in this matter, are also attorneys of record for Online Merchants Guild in the *Online Merchants Guild* case. That case is extremely busy—both parties have briefs due on January 29, 2021, and there are depositions scheduled for January 19 and January 20, 2021.

4. Mr. Block emailed me and my colleague deputy attorney general Gina Tomaselli (who is co-counsel of record in the *Online Merchants Guild* case) on January 7, 2021, the day plaintiffs filed their complaint in this action and one day before plaintiffs filed their motion. Mr. Block asked if Director Maduros would oppose a preliminary injunction motion. The email made no mention of any request for a temporary restraining order. The email said:

Mike and Gina,

Please see the attached complaint, which we just filed in the Northern District of Illinois. Could you please let me know if you can accept service on behalf of CDTFA?

Additionally, we will be seeking a preliminary injunction in the next twenty-four hours due to the exigent nature of Ms. Rubinas's situation. Under the local rules, I need to ask whether you oppose such a motion. I suspect I know the answer, but I do need to ask. Could you please let me know your client's position as soon as possible?

Thank you,

Aaron

5. Plaintiffs' failure to mention the temporary restraining order caused prejudice to Director Maduros and this Court. Director Maduros might have considered consenting to a temporary restraining order that maintained the status quo, as long as the preliminary injunction hearing were scheduled quickly. Instead, counsel for defendant was forced to rush a response to plaintiffs' motion over a weekend, and resources were drawn away from the very active *Online Merchants Guild* case.

I declare under penalty of perjury that the foregoing is true and correct.

Executed January 11, 2021, in Davis, California.

/s/Michael Sapoznikow

Michael Sapoznikow

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EXHIBIT 1



Office of the Secretary of State Jesse White
CYBERDRIVEILLINOIS.COM

Corporation/LLC Search/Certificate of Good Standing

Corporation File Detail Report

File Number	68695627
Entity Name	IJR, CORP.
Status	ACTIVE

Entity Information

Entity Type
CORPORATION

Type of Corp
DOMESTIC BCA

Incorporation Date (Domestic)
Thursday, 30 August 2012

State
ILLINOIS

Duration Date
PERPETUAL

Agent Information

Name
ISABEL O RUBINAS

Address
22W411 ELMWOOD DRIVE
GLEN ELLYN, IL 60137

Change Date
Friday, 5 August 2016

Annual Report

Filing Date
Tuesday, 30 June 2020

For Year
2020

Officers
President Name & Address ISABEL O RUBINAS 22W411 ELMWOOD DR GLEN ELLYN 60137
Secretary Name & Address SAME AS ABOVE

Assumed Name
ACTIVE LOLLIPOP SEEDS CORP

- [Return to Search](#)
- [File Annual Report](#)
- [Adopting Assumed Name](#)
- [Articles of Amendment Effecting A Name Change](#)
- [Change of Registered Agent and/or Registered Office](#)

(One Certificate per Transaction)